

**UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF WASHINGTON
AT TACOMA**

UNITED STATES OF AMERICA,)
Plaintiff,)
v.)
BRUCE HAWKINS, individually and d/b/a,)
HAWKINS & ASSOCIATES,)
Defendant.)
Civil No. 3:06-cv-05142-RBL

FINAL JUDGMENT OF PERMANENT INJUNCTION

Plaintiff, the United States of America, has filed a Complaint for Permanent Injunction against defendant Bruce E. Hawkins.

Hawkins does not admit the allegations in the Complaint, except that he admits that the Court has jurisdiction over him and over the subject matter of this action.

Hawkins waives the entry of findings of fact and conclusions of law under Federal Rule of Civil Procedure 52 and Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402(a) and 7408.

PERMANENT INJUNCTION

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1 Hawkins consents to entry of this Final Judgment of Permanent Injunction without
2 admitting that grounds exist for imposition of an injunction.

3 Hawkins enters into this Final Judgment of Permanent Injunction voluntarily and
4 waives any right he may have to appeal from it.

5 Hawkins consents to entry of this Final Judgment of Permanent Injunction without
6 further notice and agrees that this Court shall retain jurisdiction over him for the purpose
7 of implementing and enforcing this Final Judgment of Permanent Injunction.

8 The Court accordingly ORDERS, ADJUDGES, AND DECREES that:

9 1. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and
10 1345 and I.R.C. §§ 7402(a) and 7408.

11 2. The Court finds that the International Credit Union and High Octane Business
12 schemes promoted by Hawkins as described in the Complaint violate various provisions
13 of the Internal Revenue Code.

14 3. The Court finds that Hawkins consents to the entry of this injunction.

15 4. It is further ORDERED that Hawkins, individually and doing business under
16 any other name or using any other entity, and his representatives, agents, servants,
17 employees, attorneys, and anyone in active concert or participation with him, is
18 permanently enjoined and restrained from, directly or indirectly:

19 (a) Organizing, promoting, marketing, or selling (or assisting therein) any
20 tax shelter, plan, or arrangement, including but not limited to those
21 discussed above, or any other tax shelter, plan or arrangement that incites or
22 assists customers to attempt to violate the internal revenue laws or

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2 unlawfully evade the assessment or collection of their federal tax liabilities
3 or unlawfully claim improper tax refunds;

4 (b) engaging in activity subject to penalty under 26 U.S.C. § 6700,
5 including making, in connection with the organization or sale of any plan or
6 arrangement, any statement about the securing of any tax benefit that the
7 defendant knows or has reason to know is false as to any material matter;
8 (c) engaging in conduct subject to penalty under any provision of the
9 Internal Revenue Code, including 26 U.S.C. § 6701, or engaging in any
10 other conduct that interferes with the administration and enforcement of the
11 internal revenue laws; and
12 (d) misrepresenting the terms of this injunction.

13 5. It is further ORDERED that the United States is permitted to engage in post-
14 judgment discovery to ensure compliance with this permanent injunction.

15 6. It is further ORDERED that this Court shall retain jurisdiction over this action
16 for the purpose of implementing and enforcing this Final Judgment of Permanent
17 Injunction.

18 SO ORDERED this 9th day of August, 2006.

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21 _____
22 RONALD B. LEIGHTON
23 UNITED STATES DISTRICT JUDGE

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BRUCE E. HAWKINS
Defendant

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